



**Office of the Attorney General
Paul G. Summers**

NEWS RELEASE

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**DEADLINE NEARS FOR CONSUMERS TO SEEK REFUND OF SALES TAXES PAID
ON INTERNET ACCESS CHARGES FROM INTERNET SERVICE PROVIDERS**

Tennesseans have until July 17 to get their requests in writing for a refund if they paid sales tax on Internet access service charges, Tennessee Attorney General Paul G. Summers announced today.

The potential refunds are the result of a newly enacted law passed by the Tennessee General Assembly on May 18, 2004. The law allows a consumer to obtain a refund of sales taxes paid from Dec. 1, 2000 to the present on Internet access from an Internet Service Provider (ISP). Tennesseans were given 60 days from the effective date of the new law to request sales taxes paid to their ISP.

"Time is of the essence," Attorney General Summers said, "and we want to make sure Tennesseans get everything to which they are entitled."

Consumers who are seeking a refund must go directly to their ISP to determine what they need to file in order to obtain the refund on sales taxes paid. Some ISPs have a special form that consumers can file. **The request must be in writing and received by the ISP by July 17, 2004.** How much customers receive depends upon the amount of sales tax paid and their service period with their ISP. If a consumer has used more than one ISP since December 1, 2000, the consumer should contact their former as well as current ISP.

For more information, contact the Tennessee Department of Revenue at (800)342-1003 or (615)253-0600. Consumers may also visit www.tn.state.us/revenue where a notice on refund requirements is posted.